

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING SEPTEMBER 30, 2003 (FY 03)**

LOGISTICS STAFF, PERSONAL PROPERTY BRANCH (NFA 532)

1. Capital lease and operating lease reports and schedules for the quarter ending 9/30/03 **by project and fund code** along with supporting documentation including the following:
 - A. Provide separate disclosure of all capital lease acquisitions and disposals during the fourth quarter FY 2003 including property descriptions and acquisition/disposal dates. (10/06/03)
 - B. Provide detail of current fiscal year depreciation expense by task code, which includes the effect of current fiscal year acquisitions, disposals, and prior period adjustments. (10/06/03)
 - C. Provide a detailed reconciliation/roll forward of capital lease depreciable basis and accumulated depreciation from the June 30, 2003 ending balances to the September 30, 2003 ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll forward. (10/06/03)
 - D. Provide separate detail of all adjustments required to prior period balances at 9/30/02 including the cause for the adjustment such as errors or policy changes. (10/06/03)
 - E. Allocate the current fiscal year lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (10/06/03)
 - F. Provide amount of capital leases that are fully funded as required by OMB Bulletin 01-09, as amended. (10/06/03)
 - G. Provide any necessary changes to the lease summaries. Include future minimum lease payments and identification of funded and unfunded portions. (10/06/03)
2. Personal property reports and schedules as of 9/30/03 by fund and by object class for all of NOAA along with supporting documentation. This includes additions, disposals for property and equipment and related accumulated depreciation additions and disposals by task code and totals by fund/appropriation for fourth quarter FY 03 including satellites and their related ground support systems. Include a schedule of prior period adjustments and depreciation expense by task code. (10/06/03)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING SEPTEMBER 30, 2003 (FY 03)**

A. Provide separate disclosure of all property acquisitions and disposals during the fourth quarter FY 2003 including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency provide the name of the agency.
(10/06/03)

B. Provide quarterly depreciation expense which includes the effect of acquisitions and disposals, and prior period adjustments as of September 30, 2003. (10/06/03)

C. Provide a detailed reconciliation/roll forward of personal property depreciable basis and accumulated depreciation balances from the June 30, 2003 ending balances to the September 30, 2003 ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (10/06/03)

D. Provide separate detail by fund type and task code of all adjustments required to prior periods including the cause for the adjustment such as errors or policy changes.
(10/06/03)

3. Detailed listing of all capitalized properties sold, transferred, disposed, or removed during the fourth quarter FY 03. Provide the following information regarding each property item:

- A. Identification number;
- B. Asset description and name;
- C. Acquisition cost;
- D. Accumulated Depreciation;
- E. 9/30/03 depreciation expense by fund;
- F. Date disposed/sold;
- G. Sales price;
- H. Gain or loss;
- I. Net book value; and
- J. Net realizable value.

If property was traded in, please detail any proceeds which were received from the trade, if any. (10/06/03)

4. Listing of property excessed during the fourth quarter FY 03, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (10/06/03)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
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5. Detailed report of stewardship property for stewardship land and heritage assets. Required information includes a detailed description of assets, the number of units added and withdrawn and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, cost of acquiring assets, condition, identification of any deferred maintenance, and any other required information as outlined in SFFAS No. 6, 8, and 16. If an asset is to be removed from the balance sheet, please report the net book value of the asset as of the beginning of the period. Include the acquisition cost and balance of accumulated depreciation (if any) as of the beginning of the reporting period - July 1, 2003. (10/06/03)

FACILITY CONSTRUCTION AND MAINTENANCE DIVISION (NFA 551)

1. Report of deferred maintenance for real property. Include identification of each major class of asset (i.e., real property category), method of measuring deferred maintenance for each major class, description of requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, range of asset condition (1 - excellent condition, 2 - good condition, etc.) estimate of the dollar amount of maintenance needed to return the asset to acceptable operating condition and other disclosures as required by SFFAS # 6, #8, and #14, and other applicable regulations. (10/06/03)

FACILITY MANAGEMENT DIVISION (NFA 552)

1. Capital lease and operating lease reports and schedules for the fourth quarter FY 03 **by project and fund code** along with supporting documentation including the following:
 - A. Provide separate disclosure of all capital lease acquisitions and disposals during the fourth quarter FY 2003 including property descriptions and acquisition/disposal dates. (10/06/03)
 - B. Provide quarterly depreciation expense which includes the effect of acquisitions and disposals, and prior period adjustments as of September 30, 2003. (10/06/03)
 - C. Provide a detailed reconciliation/roll-forward of capital lease depreciable basis and accumulated depreciation from the September 30, 2002 ending balances to the September 30, 2003, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/description, imputed interest, executory costs, future minimum lease payments, annual depreciation, length of lease, OMB category of equipment, accumulated depreciation, depreciable life, and salvage value. (10/06/03)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
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- D. Provide separate detail of all adjustments required to prior period balances at 9/30/02 including the cause for the adjustment such as errors or policy changes. (10/06/03)
- E. Allocate the current fiscal year lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (10/06/03)
- F. Provide amount of capital leases that are fully funded as required by OMB Bulletin 01-09, as amended. (10/06/03)
- G. Provide any necessary changes to the lease summaries. Include future minimum lease payments and identification of funded and unfunded portions. (10/06/03)
- H. Provide GSA Rent Schedule for future operating lease payments. For the period ending 9/30/03 the schedule should report the future operating lease costs for each of the annual periods through 09/30/08 and then the sum of all costs for all the annual periods ending thereafter. (10/06/03)
2. Real property and schedules **by project and fund code** as of 9/30/03 along with supporting documentation. This includes the following:
- A. Provide separate disclosure of all real property acquisitions and disposals during the fourth quarter FY 03 including property descriptions and acquisition/disposal dates. For property transferred to another federal agency provide the name of the agency. (10/06/03)
- B. Provide current quarterly depreciation expense as of September 30, 2003 by task code which includes the effect of acquisitions and disposals, and prior period adjustments during the fourth quarter FY 03. Include a separate report on depreciation expense by task code and property type. (10/06/03)
- C. Provide a detailed reconciliation/roll-forward of real property depreciable basis and accumulated depreciation balances from the September 30, 2002, ending balances to the September 30, 2003, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (10/06/03)
- D. Provide separate detail of all adjustments required to prior periods including the cause for the adjustment such as errors or policy changes. (10/06/03)
3. Detailed listing of all capitalized properties sold, transferred, disposed, or removed during the fourth quarter FY 03. Provide the following information regarding each property item:

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- J. Net realizable value.

If property was traded in, please detail any proceeds which were received from the trade, if any. (10/06/03)

- 4. Listing of property excessed during the fourth quarter FY 03, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (10/06/03)
- 5. Information on any new prepaid rental agreements not previously reported in the prior quarter. (10/06/03)

Point of Contact

If you would like a copy of your FY 2002 submission to the Finance Office or you have any questions, you can contact Nancy Gates at (301) 444-2185. You may fax responses to (301) 427-2040, or forward responses to the following address:

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